

**Internal Revenue Service**

Number: **INFO 2003-0282**

Release Date: 12/31/2003

Index Number: 1362.01-03

Department of the Treasury

Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

In Re:

Refer Reply To:

CC:PSI:B01 – GENIN-138352-02

Date:

November 03, 2003

Dear [REDACTED]:

We are responding to correspondence, submitted by your representative, requesting S corporation status effective as of the 2002 taxable year. Based on the facts as presented, and your account history, it appears that automatic late S corporation relief under Revenue Procedure 2003-43 applies to your situation. We have intervened on your behalf and asked the Ogden Service Center staff to update your account. Please contact the person listed above if you fail to receive an acceptance letter within the next 60 days.

In addition, we would like to introduce you to two free CD-ROMs developed by the IRS to help educate small business owners: (1) *Introduction to Federal Taxes for Small Business/Self-Employed*; and (2) *A Virtual Small Business Workshop*. These items can be ordered by calling 1-800-829-3676. The website [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) is also dedicated to providing information to small business taxpayers.

Please keep this letter with your tax records and feel free to provide a copy of it to your authorized representative. We hope that the above information proves helpful.

Sincerely yours,

DIANNA K. MIOSI  
Chief, Branch 1  
Associate Chief Counsel  
(Passthroughs and Special Industries)